

Marc A. Eglin (claimant)  
68 O'Brien Dr., Lockport, NY 14094  
Case No. 05-44481 (RDD) Delphi Corp.  
Administrative Expense Claim 18027

February 9, 2010

Honorable Robert D. Drain – U.S. Bankruptcy Judge  
United States Bankruptcy Court for the Southern District of New York  
Honorable Charles L. Brieant Jr.- Federal Bldg. and Courthouse-Courtroom 118  
300 Quarropas Street  
White Plains, New York 10610-4140

**SUBJECT: Forty-Third Omnibus Claims Objection**  
**Notice of Objection to Claim – January 22, 2010**  
**Administrative Expense Claim 18027**

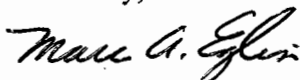
This letter is my formal disagreement to the treatment of my claim number 18027. I received notification dated January 22, 2010 that the Treatment of Claim is "Disallow and Expunge". I disagree with this treatment and request this claim be paid. This claim is related to a valid, post-petition Release of Claims (ROC) severance contract. The contract includes two forms of severance payments. The first form of payment is a series of equal semi-monthly payments over a twelve month period. These payments have been made.

The second form of payment is a one-time, transition assistance payment. This payment has not been made. The ROC contract will not be fulfilled until the transition assistance payment is made. The bankruptcy court has previously ruled that ROC contracts are valid, lawful, post-petition contracts to be honored in their entirety per the Modified Plan of Reorganization and associated Master Disposition Agreement.

My claim number 18027 for \$2,000.00 is for the transition assistance payment. It is a separate and distinct payment from the semi-monthly payments. I expect both forms of payments per my ROC contract to be fulfilled. I expect payment of \$2,000.00 to be made to me to fulfill my ROC contract and my Administrative Expense Claim as submitted.

Please revise the Basis for Objection from "Severance Claims" to "Allowed Severance Claim" and revise the Treatment of Claim from "Disallow and Expunge" to "Allowed Amount \$2,000.00" for the full asserted amount of my claim. Thank You.

Sincerely,



MARC A. EGLIN

cc: DPH Holdings, Corp.  
Skadden, Arps, Slate, Meagher & Flom LLP

FILED  
U.S. BANKRUPTCY COURT  
S.D.N.Y.  
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